



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALLENTON SANITARY DISTRICT #1**Utility Address:** 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293**When was utility organized?** 1/1/1960**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS- CHESTER GURECKI**Title:** SUPERINTENDENT**Office Address:**750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293**Telephone:** (414) 629 - 5761**Fax Number:** (414) 629 - 5718**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI**Title:** OPERATOR & SUPERINTENDENT**Office Address:**

750 HWY 33 W

P.O. BOX 293

ALLENTON, WI 53002

Telephone: (414) 629 - 5761**Fax Number:** (414) 629 - 5718**E-mail Address:**

Name of utility commission/committee: ADDISON TOWN BOARD/ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

MRS MARY AUFDERMAUER, SUPERVISOR

MR ROBERT BINGEN, CHAIRMAN

MR LEO DORNACKER, SUPERVISOR

MR DON HEESSEN, SUPERVISOR

MRS VICTORIA NONHOF, TREASUER

MR ARTHUR WEIS, SUPERVISOR

MRS ELLEN WOLF, CLERK

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: ALLENTON SANITARY DISTRICT #1

750 HWY 33

P.O. BOX 293

ALLENTON, WI 53002-0293

Contact Person: MR THOMAS CHESTER GURECKI**Title:****Telephone:** (414) 629 - 5761**Fax Number:** (414) 629 - 5718**E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	141,287	142,710	1
Operating Expenses:			
Operation and Maintenance Expense (401)	86,870	95,318	2
Depreciation Expense (403)	21,485	20,865	3
Amortization Expense (404)	0	5,532	4
Taxes (408)	3,623	3,397	5
Total Operating Expenses	111,978	125,112	
Net Operating Income	29,309	17,598	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,309	17,598	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	27,678	24,614	9
Miscellaneous Nonoperating Income (421)	241,549	189,765	10
Total Other Income	269,227	214,379	
Total Income	298,536	231,977	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	298,536	231,977	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,181	77,137	13
Amortization of Debt Discount and Expense (428)	7,055	14,744	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	77,236	91,881	
Net Income	221,300	140,096	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	370,056	229,960	19
Balance Transferred from Income (433)	221,300	140,096	20
Miscellaneous Credits to Surplus (434)	14,178	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	605,534	370,056	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
M & I Money market & State of Wisconsin Investment Pool interest	27,678	4
Total (Acct. 419):	27,678	
Miscellaneous Nonoperating Income (421):		
Sewer Operating Income	107,777	5
Tax Levy Income	133,772	6
Total (Acct. 421):	241,549	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
MISCELLANEOUS	14,178	9
Total (Acct. 434):	14,178	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	141,287	0	0	0	141,287	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents		0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		0			0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
WISCONSIN REMAINDER ASSESSMENT				0	0	6
Revenues subject to						
Wisconsin Remainder Assessment	141,287	0	0	0	141,287	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	894,061	860,117	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	253,216	238,095	2
Net Utility Plant	640,845	622,022	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,861,563	2,730,872	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	831,069	750,532	4
Net Nonutility Property	2,030,494	1,980,340	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	329,936	294,498	7
Total Other Property and Investments	2,360,430	2,274,838	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	69,554	3,368	8
Temporary Cash Investments (132)	199,628	137,536	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,244	21,228	11
Other Accounts Receivable (143)	24,215	41,815	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	197,203	181,622	14
Materials and Supplies (150)	5,706	5,706	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	506,550	391,275	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,477	34,532	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,500	0	20
Total Deferred Debits	33,977	34,532	
Total Assets and Other Debits	3,541,802	3,322,667	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	605,534	370,056	23
Total Proprietary Capital	614,445	378,967	
LONG-TERM DEBT			
Bonds (221)	455,000	515,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	455,000	505,000	26
Total Long-Term Debt	910,000	1,020,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,397	57,786	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,117	14,511	32
Other Current and Accrued Liabilities (238)	3,800		33
Total Current and Accrued Liabilities	39,314	72,297	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	148,900	133,972	36
Total Deferred Credits	148,900	133,972	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,829,143	1,717,431	38
Total Liabilities and Other Credits	3,541,802	3,322,667	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	882,511	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	11,550				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	894,061	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	253,216	0	0	0	9
Total Accumulated Provision	253,216	0	0	0	
Net Utility Plant	640,845	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	238,095				238,095	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,485				21,485	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	861				861	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	50				50	10
Other credits (specify):						11
					0	12
Total credits	22,396	0	0	0	22,396	13
Debits during year						14
Book cost of plant retired	7,275				7,275	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	7,275	0	0	0	7,275	19
Balance End of Year	253,216	0	0	0	253,216	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,730,872	130,691		2,861,563	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,730,872	130,691	0	2,861,563	
Less accum. prov. depr. & amort. (122)	750,532	80,537		831,069	3
Net Nonutility Property	1,980,340	50,154	0	2,030,494	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	0				0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,706	5,706	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	5,706	5,706	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
89 REVENUE BONDS & 91 G O BOND	7,055	0428	27,477	1
Total			27,477	
Unamortized premium on debt (251)				
89 REVENUE BONDS & 91 G O BOND	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	8,911	1
Changes during year (explain):		
NONE		2
Balance end of year	8,911	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATERWORKS SYSTEM	09/15/1989	12/01/2004	6.95%	295,000	1
WASTEWATER SYSTEM	09/15/1989	12/01/2004	7.00%	160,000	2
Total Bonds (Account 221):				455,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION - SEWER	09/01/1991	09/01/2005	6.50%	455,000	1
Total for Account 224				455,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,623	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,623	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,444	7
PSC Remainder Assessment	179	8
Other (explain):		
NONE		9
Total payments and other debits	3,623	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATERWORKS REVENUE BOND	2,019	23,986	24,220	1,785	1
WASTEWATER REVENUE BOND	1,097	13,052	13,170	979	2
Subtotal	3,116	37,038	37,390	2,764	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G O REFUNDING BOND	11,395	33,143	34,185	10,353	4
Subtotal	11,395	33,143	34,185	10,353	
Notes Payable (231)					
NONE	0	0		0	5
Subtotal	0	0	0	0	
Total	14,511	70,181	71,575	13,117	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	203,628	0	0	1,513,803	0	1,717,431	1
Add credits during year:							
For Services						0	2
For Mains				127,067		127,067	3
Other (specify):							
D O T REIMBURSEMENT	60,945					60,945	4
Deduct charges (specify):							
NONE						0	5
Amoritazation of construction grants				76,300		76,300	6
Balance End of Year	264,573	0	0	1,564,570	0	1,829,143	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR REPLACEMENT	125,770	3
DEPRECIATION ACCOUNT	65,397	4
RESERVE ACCOUNTS	101,844	5
DEBT SERVICE	27,764	6
REDEMPTION A CCOUNT	9,161	7
Total (Acct. 125):	329,936	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,216	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
BULK WATER SALE	28	12
Total (Acct. 142):	10,244	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,553	13
Merchandising, jobbing and contract work		14
Other (specify):		
SEPTIC HAULER RECEIVABLE	7,677	15
SEWER EXTENTION REIMBURSEMENT	985	16
Total (Acct. 143):	24,215	
Receivables from Municipality (145):		
LEVY ON 1998 TAX ROLL & SEWER & WATER DELIQUENTS	197,203	17
Total (Acct. 145):	197,203	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED DEBITS	6,500	20
Total (Acct. 183):	6,500	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED TAX LEVY	148,900	22
Total (Acct. 253):	148,900	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	865,539	0	0	0	865,539	1
Materials and Supplies	5,706	0	0	0	5,706	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	245,655	0	0	0	245,655	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	234,100	0	0	0	234,100	6
Other (specify):						
NONE					0	7
Average Net Rate Base	391,490	0	0	0	391,490	
Net Operating Income	29,309	0	0	0	29,309	8
Net Operating Income as a percent of						
Average Net Rate Base	7.49%	N/A	N/A	N/A	7.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	8,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	487,795	3
Other (Specify):	0	4
Total Average Proprietary Capital	496,706	
Net Income		
Net Income	221,300	5
Percent Return on Proprietary Capital	44.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

434 VIRCHOW KRAUSE '97 AUDIT ENTRY POSTED IN '98 RECORDS.

Balance Sheet (Page F-05)

(238) W/H SOCIAL SECURITY, MEDICARE, FEDERAL, STATE PAYROLL TAXES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Response received 8/26/99

Item 1: reclassification of costs charged to Account 682, Outside Services Employed.

Item 2: \$6,500 in a/c 183 is deferred engineering. In 1999 should be properly identified and then disposed of appropriately.
ele

August 17, 1999

Mr. Thomas C. Gurecki, Superintendent
Allenton Sanitary District No. 1
750 Highway 33
P.O. Box 293
Allenton, WI 53002-0293

1998 Analytical Review DWCCA-60-ELE

Dear Mr. Gurecki:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted an amount reported in Account 434, Miscellaneous Credits to Surplus, page F-2, described as "miscellaneous." Please provide further detail describing the exact nature of this credit to surplus.
2. During our review, we noted an amount reported in Account 183, Other Deferred Debits, page F-18, described as "deferred debits." Please provide further detail describing the exact nature of this debit.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 17 1999 rev letters.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Robert Bingen

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	130,869	1
Total Sales of Water	130,869	
Other Operating Revenues		
Forfeited Discounts (470)	672	2
Other Water Revenues (474)	9,746	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,418	
Total Operating Revenues	141,287	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,467	5
General Operating Expenses (680-690)	37,403	6
Total Operation and Maintenance Expenses	86,870	
Other Operating Expenses		
Depreciation Expense (403)	21,485	7
Amortization Expense (404)	0	8
Taxes (408)	3,623	9
Total Other Operating Expenses	25,108	
Total Operating Expenses	111,978	
NET OPERATING INCOME	29,309	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	5	21	677	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	5	21	677	
Metered Sales to General Customers (461)				
Residential	183	9,823	45,070	4
Commercial	61	5,546	21,412	5
Industrial	5	10,180	18,692	6
Total Metered Sales to General Customers (461)	249	25,549	85,174	
Private Fire Protection Service (462)	1		926	7
Public Fire Protection Service (463)	250		41,650	8
Other Sales to Public Authorities (464)	3	804	2,442	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	0	0		12
Total Sales of Water	508	26,374	130,869	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
0	0		1
Total		0	0

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	41,650	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	41,650	
Forfeited Discounts (470):		
Customer late payment charges	422	5
Other (specify):		
10% TAX ROLL PENALTY CHARGE	250	6
Total Forfeited Discounts (470)	672	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISCELLANEOUS	1,746	8
SPRINT LEASE FOR COMMUNICATION TOWER	8,000	9
Total Other Water Revenues (474)	9,746	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,501	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,770	3
Chemicals (630)	1,955	4
Supplies and Expenses (640)	4,379	5
Repairs of Water Plant (650)	12,982	6
Transportation Expenses (660)	880	7
Total Plant Operation and Maintenance Expenses	49,467	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,359	8
Office Supplies and Expenses (681)	2,657	9
Outside Services Employed (682)	21,100	10
Insurance Expense (684)	2,962	11
Employees Pensions and Benefits (686)	6,325	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,403	
Total Operation and Maintenance Expenses	86,870	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	THIS IS 40% OF TOTAL SEWER & WATER EXPENSE	3,444	3
PSC Remainder Assessment		179	4
Other (specify): NONE			5
Total tax expense		3,623	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	4,821		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,475		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	163,296	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	74,531		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,166		20
Total Pumping Plant	214,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,534		23
Total Water Treatment Plant	11,534	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	957		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		4,821	4,821	4
Structures and Improvements (311)		(4,821)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,475	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	163,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			74,531	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,166	20
Total Pumping Plant	0	0	214,749	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,534	23
Total Water Treatment Plant	0	0	11,534	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			957	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	29,762		26
Transmission and Distribution Mains (343)	289,446	19,963	27
Fire Mains (344)	0		28
Services (345)	41,697		29
Meters (346)	29,774	10,405	30
Hydrants (348)	49,020	10,332	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	440,656	40,700	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,469	519	35
Computer Equipment (372.1)	3,621		36
Transportation Equipment (373)	6,100		37
Other General Equipment (379)	2,892		38
Other Tangible Property (390)	0		39
Total General Plant	18,082	519	
Total utility plant in service directly assignable	848,567	41,219	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	848,567	41,219	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			29,762	26
Transmission and Distribution Mains (343)	3,625		305,784	27
Fire Mains (344)			0	28
Services (345)			41,697	29
Meters (346)	1,375		38,804	30
Hydrants (348)	1,775		57,577	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	6,775	0	474,581	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)	0		5,988	35
Computer Equipment (372.1)	500		3,121	36
Transportation Equipment (373)			6,100	37
Other General Equipment (379)			2,892	38
Other Tangible Property (390)			0	39
Total General Plant	500	0	18,101	
Total utility plant in service directly assignable	7,275	0	882,511	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	7,275	0	882,511	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,024	3,024	1
February			2,365	2,365	2
March			2,545	2,545	3
April			5,644	5,644	4
May			2,680	2,680	5
June			2,558	2,558	6
July			2,902	2,902	7
August			2,759	2,759	8
September			2,796	2,796	9
October			2,855	2,855	10
November			2,281	2,281	11
December		0	2,655	2,655	12
Total for year	0	0	35,064	35,064	
Less: Measured or estimated water used in main flushing and water treatment during year				4,550	13
Less: Other utility use					14
Other utility use explanation:					15
Flushing hydrants, main breaks, Lub water at well #2					
Water pumped into distribution system				30,514	16
Less: Water sold				26,374	17
Losses and unaccounted for				4,140	18
Percent unaccounted for to the nearest whole percent (%)				14%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				240	21
Date of maximum: 10/29/1998					22
Cause of maximum:					23
Telemetry system malfunctioned.					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 7/5/1998					25
Total KWH used for pumping for the year				99,440	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
835 WEIS STREET	#1	726	12	468,000	No	1
6149 HWY W SOUTH	#2	747	16	1,008,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	STANDPIPE #1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
Year constructed	1960		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	80		7
Total capacity in gallons	100,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0080		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	300	0	0	0	300	1
M	D	6.000	14,391	0	0	0	14,391	2
P	D	6.000	1,524	0	0	0	1,524	3
M	D	8.000	10,798	0	0	0	10,798	4
M	T	8.000	975	0	0	(900)	75	5
P	D	8.000	24	0	0	0	24	6
M	S	10.000	1,120	0	0	0	1,120	7
P	D	10.000	1,530	0	0	0	1,530	8
P	S	12.000	10	0	0	0	10	9
Total Within Municipality			30,672	0	0	(900)	29,772	
Total Utility			30,672	0	0	(900)	29,772	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	180	0	0	0	180		1
M	1.000	45	0	0	0	45		2
M	1.500	12	0	0	0	12		3
M	2.000		0	0	1	1		4
M	4.000	6	0	0	0	6		5
Total Utility		243	0	0	1	244	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	300	86	40	0	346	40	1
1.000	14	0	0	0	14	0	2
1.500	9	4	3	0	10	3	3
2.000	4	0	0	0	4	0	4
4.000	4	0	0	0	4	0	5
Total:	331	90	43	0	378	43	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	183	61	2	1	0	99	346	1
1.000	0	8	3	0	0	3	14	2
1.500	0	10	0	0	0	0	10	3
2.000	0	2	1	1	0	0	4	4
4.000	0	0	2	1	1	0	4	5
Total:	183	81	8	3	1	102	378	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0		0	1
Within Municipality	60	5	5		60	2
Total Fire Hydrants	60	5	5	0	60	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	90
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

(343)REMOVE MAIN ALONG OLD ROAD. CONSTRUCTION HWY 33 AND REPLACED NEW MAIN AT NEW ROAD BUILT BY WISCONSIN DEPT OF TRANSPORTATION

(310)LISTED AS 311 STRUCTURES AND IMPROVEMENTS PREVIOUSLY, IS LAND PURCHASE FOR WELL #2 BEFORE 1984.

(311)STRUCTURES AND IMPROVEMENTS-PREVIOUSLY ENTERED INCORRECTLY. SHOULD BE 310 LAND AND LAND RIGHTS- LAND PURCHASED FOR WELL #2

Water Mains (Page W-15)

M T 8.00 WATER MAIN IS A 1997 ADJUSTMENT. FIRST OF YEAR 1998 SHOULD BE 75 CORRECTED WITH P S C ON 8/3/98. NO ADDITIONS, RETIREMENTS OR ADJUSTMENTS SINCE.

(W-15)MAINS

DOLLARS ADDED REPRESENT RELOCATION AND REPLACEMENT OF VALVES DURING FIRST STREET RECONSTRUCTION. VIRCHOW KRAUSE 1997 AUDIT ENTRY POSTED IN 1998 FINANCIAL RECORDS.

Water Services (Page W-16)

ASJUSTMENT: P S C LETTER OF CORRECTION 8/3/98

Hydrants and Distribution System Valves (Page W-18)

FIVE HYDRANTS IN THE PRESENT SYSTEM WERE REPLACED- OLD ONES WERE DEFECTIVE. ONE NEEDED TO BE MOVED TO ANOTHER AREA BECAUSE OF ROAD CONSTRUCTION.
